



HHS TRANSMITTAL 99.4
Departmental Accounting Manual
Issue Date: 9/20/99

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Material transmitted

Exhibit 4-20-A General Ledger Accounts and Records, Pages 13-15
Exhibit 4-50 Object Class Codes, pages 43-44 and 61-62

Material superseded

Exhibit 4-20-A	(pages 13-16	:	99.3)
Exhibit 4-50	(page 44	:	97.3)
	(page 62	:	98.4)

Background

During the past year the USSGL Board has approved numerous changes in the US Chart of Accounts that require changes to our HHS general ledger accounts and the accompanying accounting entries and transaction codes, as well as a few changes in our sub-object classification codes ***to be effective October 1, 1999***. The attachment to this transmittal details each addition, modification and deletion to HHS SGLs, TCS and sub-object codes. This is the second of a series of changes to bring the HHS general Ledger into conformance with the USSGL. These changes were previously issued in draft form by memo dated July 15, 1999.

Filing Instructions

Remove superseded material and replace with the new material. Post receipt of this transmittal to the HHS Checklist of Transmittals and file this transmitted in sequential order after the checklist.

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Deputy Assistant Secretary, Finance

Standard General Leger Changes

New SGLs

6805 Other Future Funded Expenses	Establish New Posting Account
6710 Depreciation, Amortization and Depletion	Was Previously 6902
6801 Annual and Compensatory Leave	Was previously 6904
6900 Nonproduction Costs	Establish New 6900 Posting Account (see old 6900 below)

Modified SGLs

5600 Donated Revenue - Financial Resources	Changed from Summary to Posting Account
5610 Donated Revenue - Non-Financial Resources	Modified Description
5720 Financing Sources Transferred-In Without Reimbursement	Modified Description
6000 Expense	Sub-account 6710 Added
6100 Operating/Program Expense	Sub-account 6107 Deleted
6790 Other Expenses Not Requiring s Budgetary Resources	Modified Description
6800 Future Funded Expenses	Establish as Summary Account with sub-accounts 6801 & 6805

Deleted SGLs

5601 Donated for Travel Expense - Cash Retained by Agency	Replaced by 5610
5602 Donated for Travel Expense - Value of Services-in-Kind	Replaced by 5610
5603 Donated for Travel Expense - Cash Retained by Traveler	Replaced by 5610
5604 Other Donated Revenue	Replaced by 5610
6107 Supplies and Materials Issued from Inventory	Replaced by 6790
6900 Other Expenses	Deleted Old 6900 Summary Account (see new 6900 above)
6901 Expenses from Transfer to Other Agency	Included as part of 6101
6902 Depreciation and Amortization - Unfunded	Replaced by 6710

Deleted SGLs (continued)

6904	Annual and Compensatory Leave - Unfunded	Replaced by 6801
6905	Other Expenses - Unfunded	Replaced by 6790
6906	Current Year Unfunded FECA Expense	Replaced by 6805

Transaction Code Changes

(NOTE: These TC changes have no impact on DAM Chapter 4-40 as no TC titles were modified, added or deleted.)

052	6801 replaces 6904
096	6801 replaces 6904
097	6801 replaces 6904
09A	6101 replaces 6901 (further modification will be made in the Transfer-appropriation Package)
10D	6805 replaces 6906
183	6801 replaces 6904 and 6905 (parking fringe benefit) deleted
247	6790 replaces 6905 and 5610 replaces 5601, 5602 and 5603
30B	6790 replaces 6107 and note deleted as no longer applicable
321	6710 replaces 6902
356	6790 replaces 6905 and 5710 replaces 5604
358	6790 replaces 6905 and 5720 replaces 5903
503	6790 replaces 6905

Object Class (OC) Changes

New OCs

26.57	Non-Human Primate Animals (acquired for direct use)
26.58	Aquatic Species (acquired for direct use)
26.5G	Non-Human Primate Animals (acquired for inventory)
26.5H	Aquatic Species (acquired for inventory)

Modified OCs

26.55	Changed from "Research Animals" to "Other Research Animals (acquired for direct use)"
26.5E	Changed from "Research Animals" to "Other Research Animals (acquired for inventory)"

Deleted OC

61.64	Parking Fringe Benefit (deleted, no longer applicable)
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